

## BILL ANALYSIS

By: McFarland

S.B. 888  
Enrolled

### BACKGROUND:

The Texas Legislative Council is required by law to carry out a complete nonsubstantive revision of Texas statutes. The process involves reclassifying and rearranging the statutes in a more logical order, employing a numbering system and format that will accommodate future expansion of the law, eliminating repealed, invalid, duplicative, and other ineffective provisions, and improving the draftsmanship of the law if practical. This is to promote the stated purpose of making the statutes "more accessible, understandable and usable" without altering the sense, meaning or effect of the law.

Title 3 of the Tax Code includes law relating to local taxation. The scope of the title generally includes municipal, county, and transportation authority sales and use tax, local hotel occupancy taxes, local tax increment and tax abatement statutes, and general city taxation provisions.

### PURPOSE:

As proposed, S.B. 888 makes nonsubstantive changes in the statutes relating to local taxation.

### RULEMAKING AUTHORITY:

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution or agency.

### SECTION BY SECTION ANALYSIS:

SECTION 1. Amends the Tax Code by adding Title 3 to make a nonsubstantive revision of the statutes relating to local taxation and to codify existing law and arrange it into an organized format.

#### SECTIONS 2 through 10 make conforming amendments to:

SECTION 2. Section 11.28, Tax Code.

SECTION 3. Section 11.86(a), Education Code.

SECTION 4. Section 5(b), Article 1015o, V.T.C.S..

SECTION 5. Article 5190.7, V.T.C.S..

SECTION 6. Section 5(b), Article 6674v-4, V.T.C.S..

SECTION 7. Subsection (A), Section 11B, Article 1118x, V.T.C.S..

SECTION 8. Subsection (a), Section 16, Article 1118y, V.T.C.S..

SECTION 9. Section 8, Article 1118z, V.T.C.S..

SECTION 10. Section 3f, Article 1269j-4.1, V.T.C.S..

SECTION 11. Makes the amendments to this title contingent on the failure of the adoption of the Local Government Code.

SECTION 12. Repealer.

SECTION 13. Provides that this Act is intended to recodify only.

SECTION 14. Effective date. September 1, 1987.

SECTION 15. Emergency clause.